SHIMOGA DISTRICT.

Notification No. M3. C. 3393—38-39, dated 26th May 1939.

In virtue of the powers delegated under Notification No. L. 1367—Ml. 90-33-1, dated 18th August 1933, it is hereby notified that under Section 6 (3) (*a*) and 6 (3) (*d*) of the Mysore Minor Municipalities Act of 1933, the undermentioned gentlemen are declared elected as Municipal Councillors, Sorab Minor Municipality, in the existing vacancies.

Messrs.—
1. R. Abdul Jabbar
2. C. Abdul Jabbar
3. M. Abdul Jabbar

Messrs.—
4. S. R. Chittoor
5. V. S. Kesava Moorthy

M. SESHADRI,
Deputy Commissioner.

CHIKBALLAPUR SUB-DIVISION.

Notification dated 12th August 1939.

The following gentlemen have been duly elected as Village Panchayet Chairmen of the respective Village Panchayets under Section 22 of the Village Panchayet Manual in Sidlaghatta Taluk.

Names of gentlemen	Name of Village Panchayet
Messrs.—	
1 Bhoomanahalli Nanjappa ..	Basettihalli
2 H. N. Rama Rao ...	Ganjigunte

R. P. MALLAPPA,
Assistant Commissioner.

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, CHIKMAGALUR.

Notification No. O. C. 193—37-38, dated 21st May 1939.

Under Section 61 (XI) of the Town Municipal Act of 1933, the Municipal Council of Chikmagalur have resolved at their meeting held on 23rd December 1937 to levy professional tax on persons having an income of Rs. 30 and above per mensem at rates specified in the schedule appended to the rules notified below.

Any inhabitant of the town may, within one month from the date of this notice, send up his objection in writing, to the President, Town Municipal Council, Chikmagalur.

Objections received after the specified period will not be considered.

Rules framed by the Chikmagalur Town Municipal Council regarding the levy of professional tax under Section 61 (XI) of the Mysore Municipal Act of 1933.

Rules for the Assessment of tax on Professions, Trades and Callings and on Offices and Appointments.

1. In the rules the word "Persons" shall include a Firm, a Company or Association Limited and Unlimited Banks.

2. Every person who, within the Chikmagalur Town, exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed.

3. Persons whose monthly income or profits are less than Rs. 30 per mensem are exempt from the tax.

4. No person shall be liable to the tax under these rules in respect of any half year in which he has exercised a profession, art, trade or callings or held an office or appointment for a period less than sixty days in the town.

5. The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

6. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or receipts from all such sources.

7. On the requisition of the President, Municipal Council or any officer duly authorised by him in this behalf, every person exercising any profession, art, trade or callings or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature in writing, in the form appended to these rules showing the income or receipts for the required year or years.

8. The President of the Municipal Council or such person or persons authorised by them in this behalf may in like manner require—

(i) The owner or occupier of any building or land within the town Municipal limits to furnish within a specified time, a list in writing, containing the names of all the persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

(ii) Any employer or the head or secretary of any public or private office or of a firm or company—

(*a*) to furnish within a specified time a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same.

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer, head or secretary as the case may be is the agent.

9. On or before the 1st January and 1st July every year an assessment list in the form appended shall be prepared. The procedure laid down in Sections 65 to 68 of the Municipal Act regarding assessment of a rate on buildings or lands shall apply *Mutatis Mutandis* in respect of assessment of this tax. This list shall be subject to revision half yearly or yearly as may be decided by the Council.

10. Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule 7 shall, within thirty days of so commencing, give information of the fact to the President, Town Municipal Council.

11. Every person liable to the tax, who shall change either designation of the firm or nature of his profession, art, trade or calling or office or appointment or his place of business, shall, within thirty days of such change, give intimation thereof to the President of the Town Municipal Council.

12. The tax shall be payable half-yearly in each year in advance in July and January every year and shall be collected in accordance with the procedure laid down in Chapter VIII of the Town Municipal Act.

13. (i) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade, or calling or office or appointment has been given to the President of the Town Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the fact entitling any person to claim relief under this rule shall be upon him.

14. Failure to furnish the information or furnishing information which is untrue required by Rules 7, 8. 10 and 11 shall be punishable with fine which may extend to Rs. 50.

SCHEDULE V.

(Section 61, Clause XI) Tax on arts, professions, traders and callings.

CLASS I.

Every person holding any office or appointment, public or private or employed in any capacity, whose pay, salary or pension amounts to Rs. 1,000 a month or upwards and every person falling under any of the denominations, whose income is estimated to amount to Rs. 1,000 a month or upwards.

(1) Carrying on business as company;
(2) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, ship owners, boat owners, auctioneers, and commissio n agents;
(3) Bankers, money lenders money changers and pawn-brokers;
(4) Editors and proprietors of newspapers;
(5) Dubashes, under-writers, brokers and dealers in securities, shares or bill of exchange.

(6) Practising barristers, advocates, High Court vakils, solicitors, attorneys, pleaders and law agents.
(7) Practising medical practitioners of all kinds including hakims and vaidyas.
(8) Dentists and veterinary surgeons.
(9) Architects and civil engineers.
(10) Owners and farmers of markets and toll framers;
(11) Keepers of hotel, lodging houses, boarding houses or billiard saloons;
(12) Builders and surveyors;
(13) Owners of mills, ware houses, printing presses, oil presses, cotton presses and other presses and factories of all kinds;
(14) Professional artists, photographers, actors, owners or managers of circus or theatrical companies, musicians and dancers;
(15) Dealers in vehicles and animals and owners or keepers of livery stables or hackney carriages.
(16) Artisans — Rs. 50 Yearly.

CLASS II.

Every person described in Class I, whose pay, salary or pension amounts to or whose income is estimated to amount to Rs. 500 a month or upwards. — Rs. 25 Yearly.

CLASS III.

Every person described in Class I, whose pay, salary or pension amounts to or whose income is estimated to amount to Rs. 300 a month or upwards. — Rs. 12 Yearly.

CLASS IV.

Every person described in Class I, whose pay, salary or pension amounts to or whose income is estimated to amount to Rs. 200 a month or upwards. — Rs. 8 Yearly.

CLASS V.

Every person dsscribed in Class I, whose pay, salary or pension amounts to or whose income is estimated to amount to Rs. 100 a month or upwards. — Rs. 4 Yearly.

CLASS VI.

Every person described in Class I, whose pay, salary or pension amounts to or whose income is estimated to amount to Rs. 50 a month or upwards. — Rs. 2 Yearly.

CLASS VII.

Every person described in Class I, whose pay, salary or pension amounts to or whose income is estimated to amount to Rs. 30 a month or upwards. — Re. 1 Yearly.

Note.—The above classification is subject to the following provisos, namely:—

Proviso 1:—No owner of a cotton press shall be placed in any class below Class II.

Proviso 2. No wholesale dealer, ship owner, banker, dubash, barrister, advocate, High Court vakil, solicitor, attorney, architect, civil engineer, mill owner shall be placed in any class below Class III.

Proviso 3. No abkari renter (other than a mere liquor shop-keeper) editor or proprietor of a newspaper, underwriter, broker or other dealer in securities, shares, or bill of exchange, and no 1st grade pleader, medical practitioner (other than hakim and vaidya) dentist or veterinary surgeon shall be placed in any class below Class IV.

Proviso 4. No auctioneer, money lender, second grade pleader, vakil law agent, owner or farmer of a market, toll-farmer, keeper of a hotel, lodging house, boarding-house or billiard salloon and no builder, surveyor, or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class V.

C. B. SANKARA IYER,
President.

CHITALDRUG SUB-DIVISION.

Notification No. R. 3 P. R. 546—38-39, dated 22nd May 1939.

Under Section 17 of the Mysore Village Panchayet Act, it is hereby notified that Mr. Channamarappa, Patel, has been duly nominated as a member and also Chairman of the Manangi Village Panchayet, Chitaldrug Taluk, in place of Mr. Basaiya, resigned.

B. LAKSHMANA RAO,
Assistant Commissioner.